CROP PLANNING GUIDE 2010

DARK BROWN SOIL ZONE

FARM MANAGEMENT

Saskatchewan
Ministry of
Agriculture

CROP PLANNING GUIDE 2010

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Each year, the Saskatchewan Ministry of Agriculture assembles Crop Planning Guides to help producers estimate their costs of producing various crops. These estimates do not represent provincial average cost of production figures, but are meant to be used as a guide. Farm managers should use their own costs because costs and yields on each farm differ due to the type and amount of equipment, the amount of chemical and fertilizer used, and the various agronomic practices used. Blank worksheets are provided for this purpose.

Using the guide

The figures contained in these guides provide an estimate of variable expenses and other expenses (depreciation and investment cost for machinery, buildings and land) for an average sized farm in each of the soil zones. For 2010, the size of farm used for the dark brown soil zone was 1,360 acres (2006 Census of Agriculture).

Crop prices are farm gate price estimates for 2010 based on the information that was available in December 2009. Producers are asked to use their own judgment and adjust the estimates to what they think may occur. Also, it is important to continually adjust these estimates as seeding time approaches.

Yields are area averages from Saskatchewan Crop Insurance Corporation. It is recommended that producers use their own yield expectations.

When comparing returns per acre of a continuous-stubble crop to a fallow-seeded crop, add the summer fallow costs to the fallow-seeded crop expenses. The best way to compare summer fallow and stubble crops is to calculate the average returns per rotation acre for different rotations of crops. Refer to the example in this guide.

In crop to crop comparisons, producers often focus only on the return over all expenses (profit). However, it is very useful to look at break-even prices and break-even yields. The break-even yields show the level of yields producers would need to achieve to cover costs based on the estimated market price. The break-even prices for crops show the prices needed by producers to cover costs if the estimated average yields are obtained. Farm managers are advised to interpret these figures very carefully and evaluate new information as it becomes available.

Short-term vs. Long-term planning

In the short term, producers must generate more revenue than their variable expenses (estimated gross revenue minus variable expenses). Meeting these costs ensures a producer can pay their cash costs each year. However, over the long term, producers must generate more revenue than total expenses in order to meet all financial and equipment costs.

Changes to the Guide for 2010

From the revenue perspective, most crop revenue forecasts are slightly lower than last year. From the cost side, fertilizer and fuel prices are lower, while financing costs have seen a modest decrease. There are no changes to machinery investment values and average farm sizes for the different soil zones. This data was obtained from the 2006 Census of Agriculture. The average land values for the different soil zones remain unchanged from last year.

2010 Agronomic Considerations

November 2009 stubble subsoil moisture is variable with very good conditions in the east half of the province and poor to very poor in the western portion of the province for the dark brown soil zone. Maps are available from the Ministry website. Fertilizer effectiveness is usually greater when moisture conditions are favourable. However, producers should check their own subsoil moisture before projecting yields.

The guides continue to show reduced phosphorous rates to fall in line with recommended maximum safe rates for seed placed phosphate. Producers may choose to use higher rates on an individual basis, but caution is advised. Soil tests are recommended and will suggest the fertility requirements for 2010.

The Ministry also produces maps that forecast potential insect infestation levels. These maps aid in adjusting expected crop yields due to insect infestations.

Caution should be exercised when using herbicides, fungicides and insecticides. It is recommended that producers alter the type and group of chemical used, in order to minimize the chance for resistance to develop.

Assumptions Dark Brown Soil Zone – 2010

1. **Seed including cleaning:**
   - Spring wheat 1.5 bu./ac. at $7.81/bu.
   - Durum wheat 1.5 bu./ac. at $9.00/bu.
   - CPS wheat 1.5 bu./ac. at $6.82/bu.
   - Barley 1.65 bu./ac. at $5.14/bu.
   - Canola 5 lb./ac. at $7.25/lb. treated (herbicide tolerant canola or HTC).
   - Flax 35 lb./ac. at $15.90/bu. ($.28/lb.)
   - Peas 180 lb./ac. at $6.50/bu. ($.11/lb.)
   - Large green lentils 90 lb./ac. at $0.40/lb.
   - Canary seed 35 lb./ac. at $0.30/lb.
   - Seed prices are an average of certified seed prices and commercial seed prices, since farmers commonly clean their own grain for seed (except for canola).

2. **Fertilizer:**
   Nitrogen based on 46-0-0 at $419/tonne ($.41/lb.)
   - Nitrogen on fallow crops 25 lb. N/ac.
   - Nitrogen on stubble crops 50 lb. N/ac. except for Canary where 35 lb./ac. is recommended.
   - Nitrogen on fallow and stubble lentils and peas 6 lb. N/ac. based on 50 lb. of 12-51-0.

   Phosphorus based on 12-51-0 at $469/tonne ($.32/lb.)
   - The following lists the recommended rates of seed placed phosphate: Cereals 30 lb./ac., Canola 20 lb./ac., Flax 15 lb./ac., Lentils 20 lb./ac., Pea 15 lb./ac. Source: Saskatchewan Ministry of Agriculture.

   Sulphur based on 20-0-0-24 at $347/tonne ($.30/lb.)
   - Sulphur on canola at 15 lb. S/acre (application cost is included with machinery costs).

3. **Pesticides:**
   Herbicides:
   - Cereals: 50 per cent of acres sprayed for wild oats (except oats) and 100 per cent of acres for broadleaf weeds.
   - Flax, lentils, peas, canola: 100 per cent of acres treated for grassy weeds and broadleaf.
   - Canary seed: wild oats 25 per cent of acres, broadleaf 100 per cent of acres.
   - Direct seeded stubble: pre plant burn-off 100 per cent of acres (glyphosate).
   - Cereals, flax, canary seed : pre/post harvest 25 per cent of all acres with glyphosate.

   Insecticides and Others:
   - All crops: seed treatment or inoculation 100 per cent of acres except for canary where no seed treatments are used.
   - Canary: insect control 20 per cent of acres.
   - Canola: insect control 25 per cent of acres/year (25 per cent of $5/ac. application cost included in custom work).
   - Spring wheat, durum, CPS wheat: midge control 20 per cent of acres/year (20 per cent of $5/ac. application cost included in custom work).
   - Lentils: inoculation 100 per cent of acres; desiccation 75 per cent of acres; fungicide 20 per cent of acres; insecticide 20 per cent of acres for grasshoppers.
   - Peas: inoculation 100 per cent of acres. Insecticide 10 per cent of acres/year for aphids.
   - Tillage fallow: 100 per cent of acres sprayed for winter annuals.
   - Chem fallow: one application for winter annuals, two applications for broad spectrum, one application for broadleaf.

4. **Fuel costs** are based on estimated fuel consumptions for the various farming operations with diesel fuel priced at 72 cents per litre.

5. **Machinery repair** rates are 4 per cent of machinery investment per year for peas, lentils and flax and 3 per cent for all other crops.

6. **Saskatchewan Crop Insurance Corporation (SCIC)** premiums are based on 70 per cent of the risk area(s) coverage plus 20 per cent .

7. **Building repair** rates are 5 per cent of building investment per acre.

8. **Operating interest** is calculated on all cash operating costs at 3.1 per cent for 6 months on all crops, 18 months for fallow.

9. **Machinery depreciation** is calculated at 10 per cent of machinery investment per year on a straight-line basis.

10. **Building depreciation** is based on a building investment of $24 per cultivated acre calculated at 5 per cent per year on a straight line basis.

11. **Average machinery investment** is $179 per cultivated acre; $73 per tillage fallow acre; and $52 per chem fallow acre. An additional machinery investment of $45 per acre is assumed for lentils and peas.

12. **Investment cost** on buildings and machinery investment is calculated at an interest rate of 3.1 per cent on the investment per acre.

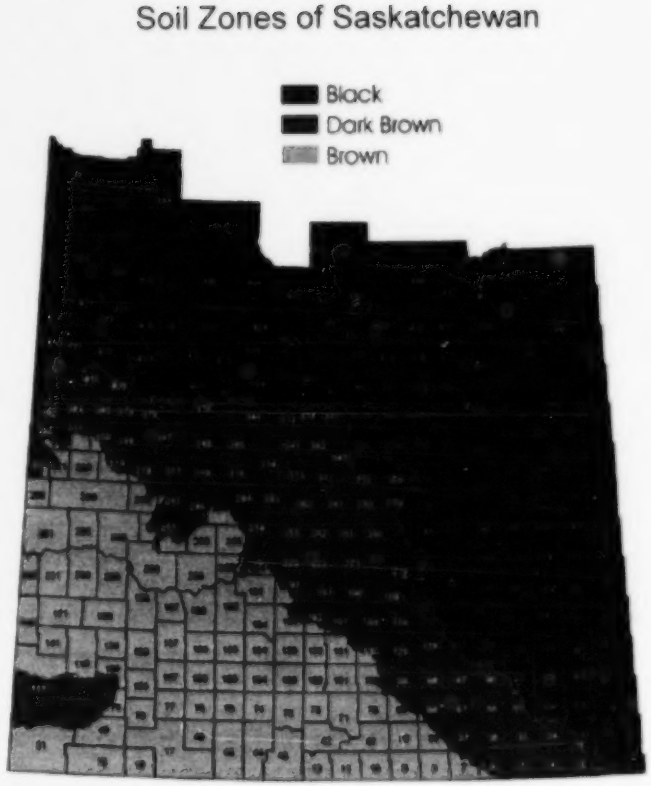
13. **Land investment** cost of $19.22/ac. is calculated at 4.5 per cent return on investment of $427 per cultivated acre.

14. **Crop prices** for 2010 production are farm gate price estimates for 2010 crop production, provided by Saskatchewan Ministry of Agriculture in December 2009.

15. **Crop yields** are 120 per cent of long term averages for SCIC risk areas 8 and 12, soil class F based on data compiled by SCIC. Crop yields for the average soil class in the risk area have been increased by 20 per cent to reflect the increased productivity for 2010 over the long term averages and the higher than average input levels used in these budgets.

16. **Crops** that appear in both the Crop Planning Guides and the Specialty Crops Guide that share the same soil zone and are continuously cropped have their yields averaged between Saskatchewan Ministry of Agriculture's 10 year averages and SCIC yields plus 20 per cent .

17. **Labour and management** – These budgets do not include an estimate for owner/operator labour and management. This value varies greatly, and farm managers need to determine their own actual labour and management cost.



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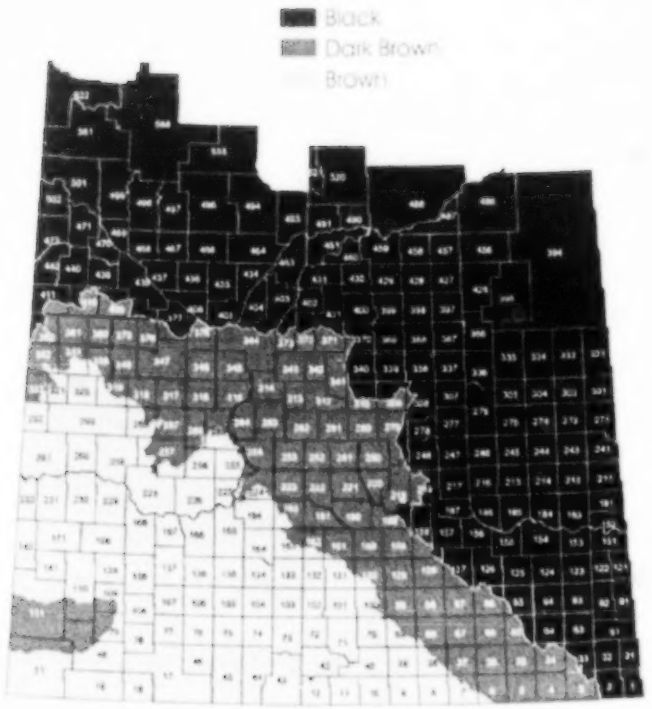
Soil Zones of Saskatchewan



CROP PRODUCTION COSTS ($/ACRE) DARK BROWN SOIL ZONE 2010

	Summerfallow		Fallow Seeded Crops										
	Tillage Fallow	Chem Fallow	Spring Wheat	Durum Wheat	CPS Wheat	Feed Barley	Large Gr Lentil	Feed Peas	Flax	Canary Seed	Canola	Spring Wheat	Durum Wheat
REVENUE PER ACRE													
Estimated Yield (bu./ac. lb./ac.) (A)			33.4	37.3	40.9	53.6	1335.0	35.9	21.5	1153.2	28.6	32.0	36.8
Estimated On Farm Market Price/bu. lb. (B)			4.75	4.53	4.22	2.96	0.30	4.76	8.76	0.20	9.30	4.75	4.53
Estimated Gross Revenue/ac. (AxB)=(C)	0.00	0.00	158.65	168.97	172.60	158.66	400.50	170.88	188.34	230.64	265.98	152.00	166.70
EXPENSES PER ACRE													
Variable Expenses/Acre													
Seed			11.72	13.50	13.11	9.92	36.00	19.80	9.80	10.50	36.25	11.72	13.50
Fertilizer - Nitrogen			10.25	10.25	10.25	10.25	2.46	2.46	10.25	10.25	10.25	20.50	20.50
- Phosphorus			9.60	9.60	9.60	9.60	6.40	4.80	4.80	9.60	6.40	9.60	9.60
- Sulphur and Other			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.50	0.00	0.00
Chemical - Herbicides	3.87	13.81	19.94	19.94	19.94	19.66	34.69	25.25	17.66	12.67	23.85	19.94	19.94
- Insecticides/Fungicides	0.00	0.00	1.49	1.49	1.49	0.00	1.49	0.50	0.00	1.92	1.44	1.49	1.49
- Other	0.00	0.00	2.70	2.70	2.70	2.38	1.80	3.60	2.10	0.00	0.00	2.70	2.70
Machinery Operating - Fuel	7.20	1.44	12.24	12.24	12.24	12.24	13.68	13.68	13.68	12.24	12.96	14.40	14.40
- Repair	2.19	1.56	5.37	5.37	5.37	5.37	8.96	8.96	7.16	5.37	5.37	5.37	5.37
Custom Work and Hired Labour	0.00	0.00	9.13	9.13	9.13	8.13	8.13	7.38	8.13	9.13	8.13	9.13	9.13
Crop Insurance Premium	0.00	0.00	7.48	10.13	10.27	9.46	22.30	8.05	12.23	13.87	14.55	7.20	9.99
Utilities and Miscellaneous	5.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55
Interest on Variable Expenses	0.87	1.04	1.48	1.55	1.54	1.43	2.19	1.55	1.42	1.41	2.00	1.67	1.74
Total Variable Expenses (D)	19.68	23.40	96.94	101.45	101.19	93.98	143.65	101.58	92.77	92.51	131.24	109.26	113.91
Other Expenses/acre													
Building Repair	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20
Property Taxes	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83
Insurance and Licences	2.21	2.21	2.21	2.21	2.21	2.21	2.21	2.21	2.21	2.21	2.21	2.21	2.21
Machinery Depreciation	7.30	5.20	17.90	17.90	17.90	17.90	22.40	22.40	17.90	17.90	17.90	17.90	17.90
Building Depreciation	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20
Machinery Investment	2.26	1.61	5.55	5.55	5.55	5.55	6.94	6.94	5.55	5.55	5.55	5.55	5.55
Building Investment	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74
Land Investment	19.22	19.22	19.22	19.22	19.22	19.22	19.22	19.22	19.22	19.22	19.22	19.22	19.22
Total Other Expenses (E)	39.97	37.22	53.85	53.85	53.85	53.85	59.75	59.75	53.85	53.85	53.85	53.85	53.85
Labour and Management (F)*													
Total Expenses (D+E+F)=(G)	59.65	60.61	150.80	155.30	155.05	147.83	203.40	161.33	146.62	146.36	185.10	163.11	167.76
Summer fallow Total Cost (H)			59.65	59.65	59.65	59.65	59.65	59.65	59.65	59.65	59.65		
Total Rotational Expense (G+H)=(I)			210.45	214.95	214.70	207.49	263.05	220.98	206.27	206.01	244.75	163.11	167.76
RETURNS PER ACRE**													
Return Over Variable Expenses (C-D)			42.02	47.84	51.72	44.99	237.17	49.62	75.89	118.45	115.05	42.74	52.80
Return Over Total Rotational Expenses (C-I)			-51.80	-45.98	-42.10	-48.83	137.45	-50.10	-17.93	24.63	21.23	-11.11	-1.06
BREAK-EVEN YIELD PER ACRE **													
To Cover Variable Expenses			24.6	26.7	28.6	38.4	544.4	25.5	12.8	561.0	16.2	23.0	25.1
To Cover Total Rotational Expenses			44.3	47.5	50.9	70.1	876.8	46.4	23.5	1030.1	26.3	34.3	37.0
BREAK-EVEN PRICE PER BU./LB. **													
To Cover Variable Expenses			3.49	3.25	2.96	2.12	0.12	3.38	5.23	0.10	5.28	3.41	3.10
To Cover Total Rotational Expenses			6.30	5.76	5.25	3.87	0.20	6.16	9.59	0.18	8.56	5.10	4.56

* These budgets do not include an estimate for owner/operator labour and management. This value varies greatly and depends on both the farm manager's needs as well as the ability of the farm business to generate income. Farm managers need to determine their own actual labour and management cost and add it to total expenses.

Conventional Seeded Stubble Crops							Direct Seeded Stubble Crops							
CPS Wheat	Feed Barley	Large Gr Lentil	Feed Peas	Flax	Canary Seed	Canola	Spring Wheat	Durum Wheat	CPS Wheat	Feed Barley	Large Gr Lentil	Feed Peas	Flax	Canary Seed	Canola
39.0	52.0	1315.2	34.7	20.9	1043.4	27.8	32.0	36.8	39.0	52.0	1315.2	34.7	20.9	1043.4	27.8
4.22	2.96	0.30	4.76	8.76	0.20	9.30	4.75	4.53	4.22	2.96	0.30	4.76	8.76	0.20	9.30
164.58	153.92	394.56	165.17	183.08	208.68	258.54	152.00	166.70	164.58	153.92	394.56	165.17	183.08	208.68	258.54
13.11	9.92	36.00	19.80	9.80	10.50	36.25	11.72	13.50	13.11	9.92	36.00	19.80	9.80	10.50	36.25
20.50	20.50	2.46	2.46	20.50	14.35	20.50	20.50	20.50	20.50	20.50	2.46	2.46	20.50	14.35	20.50
9.60	9.60	6.40	4.80	4.80	9.60	6.40	9.60	9.60	9.60	9.60	6.40	4.80	4.80	9.60	6.40
0.00	0.00	0.00	0.00	0.00	0.00	4.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.50
19.94	19.66	34.69	25.25	17.66	12.67	23.85	23.19	23.19	23.19	22.91	34.50	28.50	20.91	15.92	28.31
1.49	0.00	1.49	0.50	0.00	1.92	1.44	1.49	1.49	1.49	0.00	5.75	0.50	0.00	1.92	1.44
2.70	2.38	1.80	3.60	2.10	0.00	0.00	2.70	2.70	2.70	2.38	1.80	3.60	2.10	0.00	0.00
14.40	14.40	15.84	15.84	15.84	14.40	15.12	10.08	10.08	10.08	10.08	11.52	11.52	11.52	10.08	10.80
5.37	5.37	8.96	8.96	7.16	5.37	5.37	5.37	5.37	5.37	5.37	8.96	8.96	7.16	5.37	5.37
9.13	8.13	8.13	7.38	8.13	9.13	8.13	9.13	9.13	9.13	8.13	8.13	7.38	8.13	9.13	8.13
9.80	9.13	21.95	7.78	11.93	12.24	14.18	7.20	9.99	9.80	9.13	21.95	7.78	11.93	12.24	14.18
5.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55
1.73	1.62	2.22	1.58	1.60	1.48	2.19	1.65	1.72	1.71	1.61	2.22	1.56	1.59	1.47	2.19
113.32	106.25	145.49	103.50	105.07	97.21	143.47	108.17	112.82	112.23	105.16	145.23	102.41	103.98	96.12	143.61
1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20
5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83
2.21	2.21	2.21	2.21	2.21	2.21	2.21	2.21	2.21	2.21	2.21	2.21	2.21	2.21	2.21	2.21
17.90	17.90	22.40	22.40	17.90	17.90	17.90	17.90	17.90	17.90	17.90	22.40	22.40	17.90	17.90	17.90
1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20
5.55	5.55	6.94	6.94	5.55	5.55	5.55	5.55	5.55	5.55	5.55	6.94	6.94	5.55	5.55	5.55
0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74
19.22	19.22	19.22	19.22	19.22	19.22	19.22	19.22	19.22	19.22	19.22	19.22	19.22	19.22	19.22	19.22
53.85	53.85	59.75	59.75	53.85	53.85	53.85	53.85	53.85	53.85	53.85	59.75	59.75	53.85	53.85	53.85
167.17	160.10	205.24	163.25	158.92	151.06	197.32	162.03	166.67	166.08	159.02	204.98	162.16	157.83	149.98	197.47
167.17	160.10	205.24	163.25	158.92	151.06	197.32	162.03	166.67	166.08	159.02	204.98	162.16	157.83	149.98	197.47
51.26	47.67	249.07	61.67	78.02	111.47	115.07	43.83	53.88	52.35	48.76	249.33	62.76	79.10	112.56	114.93
-2.59	-6.18	189.32	1.93	24.16	57.62	61.22	-10.03	0.03	-1.50	-5.10	189.58	3.01	25.25	58.70	61.07
26.9	35.9	485.0	21.7	12.0	486.1	15.4	22.8	24.9	26.6	35.5	484.1	21.5	11.9	480.6	15.4
39.6	54.1	684.1	34.3	18.1	755.3	21.2	34.1	36.8	39.4	53.7	683.3	34.1	18.0	749.9	21.2
2.91	2.04	0.11	2.98	5.03	0.09	5.16	3.38	3.07	2.88	2.02	0.11	2.95	4.98	0.09	5.17
4.29	3.08	0.16	4.70	7.60	0.14	7.10	5.06	4.53	4.26	3.06	0.16	4.67	7.55	0.14	7.10

** Returns per acre, break-even yields and prices for fallow crops must include the previous year's fallow expenses. For simplicity, we used 2010 tillage fallow values.

Please contact your nearest Regional Office Specialist for the latest information on topics including crops and livestock, nutrient management, and the economic implications of management decisions.

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